

Final Cost Certification

Revised December 2009

INSTRUCTIONS

Attached are the Form of Owner's Final Cost Certification and Form of Independent Auditor's Report of Final Cost Certification. These documents must be completed, signed and returned to the Commission staff before the Commission will issue IRS Forms 8609 with respect to the buildings in your Project. The attached documents may be different in form and substance from the Final Cost Certification documentation required by the Commission in prior years.

The attached forms should be completed as follows:

- (1) First, the Owner should complete the Owner's Final Cost Certification, including completing and attaching all exhibits. Please note that Exhibit A-2 must only be completed with respect to mixed residential/commercial projects. Upon completion, the Owner's Final Cost Certification should be delivered to the Project's accountant.
- (2) Second, upon receipt of the original Owner's Final Cost Certification, the Project's accountant should complete the Independent Auditor's Report of Final Cost Certification. Upon completion, the Independent Auditor's Report, with the accompanying original Owner's Final Cost Certification, should be delivered to the Commission.

If you have any questions with respect to this process or the enclosed documents, please contact Commission staff.

Independent Auditors' Report
Of
Final Cost Certification Form

Date: _____, 200_____

To Owner: _____

And To: Washington State Housing Finance Commission ("Commission")
Low-Income Housing Tax Program
1000 Second Avenue, Suite 2700
Seattle, WA 98104-1046

Project T.C. or OID#: _____

Project Address: _____

We have audited Exhibit A-1 [and A-2] of the accompanying Final Cost Certification (the "Final Cost Certification") of _____ (the "Owner") for _____ (the "Project") as of _____, 200_____. The Final Cost Certification is the responsibility of the Owner and the Owner's management. Our responsibility is to express an opinion on the Final Cost Certification based on our audit. Our audit did not include Exhibits B, C, D or E of the Final Cost Certification.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Final Cost Certification is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Final Cost Certification. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Final Cost Certification presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Final Cost Certification was prepared in conformity with the accounting practices prescribed by the Internal Revenue Service, under the accrual method of accounting, and in conformity with the format and qualified allocation plan, and the rules and policies set by the Commission, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the Final Cost Certification presents fairly, in all material respects, the actual costs for residential and commercial of \$_____ and the actual costs of residential only of \$_____ and eligible basis of \$_____ of the Owner for the Project as of _____, 200_____, on the basis of accounting described above.

In our opinion the Final Cost Certification presents fairly, in all material respects, the actual amount of aggregate basis of the buildings and the land financed with tax exempt bonds of \$_____, the amount of aggregate basis of buildings and land of \$_____, and the percentage of the aggregate of buildings and land that was financed with tax exempt bonds of _____%, on the basis of accounting described above.

We acknowledge that we have reviewed Technical Advice Memoranda 200043015, 200043016, 200043017, 200044004, 200044005 with respect to the inclusion in eligible basis of certain fees and costs, including but not limited to, land preparation fees, developer fees and construction loan costs and interest.

The conclusions and opinions set forth in this report are unqualified.

This report is intended solely for the information and use of the Owner and the Owner's management and for filing with the Commission and should not be used for any other purpose.

We have no financial interest in the Project other than in the practice of our profession.

Accountant's signature

Final Cost Certification

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Owner's Final Cost Certification Form

[Type on Owner's Letterhead]

Project Name: _____

TC or OID #: _____

TO: Accounting Firm Name

Firm Address

Firm City, State, Zip

TO: Washington State Housing Finance Commission

This Final Cost Certification is provided to [Accounting Firm Name] and the Commission pursuant to the Low-Income Housing Tax Credit Program of the Commission and Treasury Regulation 1.42-17. We hereby make the following representations to each of you:

1. Attached to this Certification, and by this reference made a part hereof, are Exhibits A-1, [A-2], B, C, D and E.
2. Exhibit(s) A-1 [and A-2] was[were] prepared based on the accrual method of accounting, which is the method of accounting used by the Owner for federal income tax purposes. Exhibit(s) A-1 [and A-2] set(s) forth in detail all of the Project's costs, including but not limited to those costs that qualify for inclusion in eligible basis under Section 42(d) of the Code and any and all site acquisition costs, construction contingency, general contractor's overhead and profit, architect and engineering fees, permit and survey fees, insurance premiums, real estate taxes during construction, title and recording fees, construction period interests, financing fees, organizational costs, rent-up and marketing costs, accounting and auditing costs, working capital and operating deficit reserves, syndication and legal fees, and developer fees. Exhibit(s) A-1 [and A-2] also set(s) forth all of the Project's current and anticipated funding, including but not limited to, all federal, state, local and other subsidies, all loans, and all syndication or placement proceeds.
3. The Project _____ [enter "is" or "is not"] located in a Qualified Census Tract or a Difficult Development Area as defined in the Basis of Presentation.
4. There _____ [enter "is" or "is not"] an Identity of Interest, as defined in the Basis of Presentation, between us and the general contractor.
5. The Owner requested and qualified for a maximum development cost per Housing Unit equal to _____% [enter "110%", "135%", "150%", "175%" or 200%] of the HUD Limit Schedules as provided for in the Basis of Presentation and approved by the Commission.
6. The Owner _____ [enter "did" or "did not"] select the "Maximum Use of Credit" Allocation Criterion. The maximum annual amount of Credit per Low-Income Housing Unit that applies to the Project is \$ _____ [enter: (i) the maximum annual amount of Credit per Low-Income Housing Unit from the Allocation Criterion (i.e., \$3,500 and/or \$6,900), if applicable; or otherwise (ii) \$10,400 (or \$13,500 if the Project is located in a Qualified Census Tract or a Difficult Development Area)].
7. The maximum Developer Fees percentage that applies to the Project is _____% [enter: (i) the maximum Developer Fees percentage allowed in the "Developer Fees" Allocation Criterion, if

selected by the Owner for a Project Application submitted on or after November 20, 1997 (i.e., 10%, 11%, 12%, 13%, 14% or 15% of Total Project Costs, less Developer Fees and Consultant Fees); or otherwise (ii) 15% of Total Project Costs, less Developer Fees and Consultant Fees].

8. [For Projects with more than one Building] The methodology we used to allocate costs between/among Buildings of the Project was _____ [describe the methodology used].
9. [For Projects with commercial and residential areas] The methodology we used to allocate costs between commercial and residential areas of the Project was _____ [describe the methodology used].

Under penalty of perjury, I/we certify that the information presented in this Certification, including all exhibits and attachments thereto, is true and correct to the best of my/our knowledge. The undersigned further understand(s) that providing false information herein constitutes an act of fraud. False, misleading, or incomplete information may result in a forfeiture or termination of the low-income housing tax credit allocated or allocable to the Project, in addition to the exercise of other rights and remedies that are available to the Commission.

Date: _____, 200_____

Owner: _____
(Print name of Owner)

By: _____
(Print name of general partner or other)

By: _____
(Signature here)

Name: _____
(Print)

Title: _____
(Print)

Final Cost Certification

Revised December 2009

EXHIBIT "A-1"

Actual Cost/Eligible Basis

List and Indicate Eligible Basis by Credit Type
(Residential Portion Only)

Itemized Cost	Actual Cost	<u>Eligible Basis</u>	
		Acquisition	Rehab/New Construction
Land and Building Acquisition			
Land	\$ _____		
Existing Structures	\$ _____	\$ _____	
Demolition	\$ _____		
Environmental Abatement	\$ _____		
Title and Recording Fees	\$ _____	\$ _____	
Other: _____	\$ _____	\$ _____	
Other: _____	\$ _____	\$ _____	
Subtotals	\$ _____	\$ _____	
Site Work			
Site Work	\$ _____	\$ _____	\$ _____
Off Site Improvement	\$ _____		
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Rehab & New Construction			
New Building	\$ _____	\$ _____	\$ _____
Rehabilitation	\$ _____	\$ _____	\$ _____
Equipment & Furnishings	\$ _____	\$ _____	\$ _____
Accessory Building	\$ _____	\$ _____	\$ _____
Environmental Abatement	\$ _____	\$ _____	\$ _____
Washington State Sales Tax	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Contractor Overhead & Profit			
Contractor Overhead	\$ _____	\$ _____	\$ _____
Contractor Profit	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____

Actual Cost/Eligible Basis - Continued

Itemized Cost	Actual Cost	Eligible Basis	
		Acquisition	Rehab/New Construction
Architectural, Engineering, and Other Fees			
Architectural Fees	\$ _____	\$ _____	\$ _____
Engineering Fees	\$ _____		
Real Estate Attorney	\$ _____	\$ _____	\$ _____
Environmental Report	\$ _____	\$ _____	\$ _____
Building Permits	\$ _____	\$ _____	\$ _____
Bid Costs	\$ _____	\$ _____	\$ _____
Utility Hook Up Fees	\$ _____	\$ _____	\$ _____
Survey Fees:	\$ _____	\$ _____	\$ _____
Permits:	\$ _____	\$ _____	\$ _____
Accounting and Auditing	\$ _____	\$ _____	\$ _____
Other Fees: _____	\$ _____	\$ _____	\$ _____
Other Fees: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Interim Costs			
Construction Insurance	\$ _____	\$ _____	\$ _____
Interest	\$ _____	\$ _____	\$ _____
Construction Loan Fees	\$ _____	\$ _____	\$ _____
Property Taxes	\$ _____	\$ _____	\$ _____
Construction Contingency	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Permanent Financing Fees			
Permanent Loan Origination Fee	\$ _____		
Other _____	\$ _____		
Other _____	\$ _____		
Subtotals	\$ _____		
Soft Costs			
Property Appraisal	\$ _____		
Market Study	\$ _____	\$ _____	\$ _____
Tax Credit Fees	\$ _____		
Relocation Expenses	\$ _____	\$ _____	\$ _____
Rent-Up	\$ _____		
Marketing Expenses	\$ _____		
Other _____	\$ _____		
Other _____	\$ _____		
Subtotals	\$ _____	\$ _____	\$ _____

Developer/Consultant Fees			
Developer Fees	\$ _____	\$ _____	\$ _____
Consultant Fees	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
TOTALS (both pages):	\$ _____	\$ _____	\$ _____

Eligible Basis By Credit Type
(Residential Portion Only)

	<u>Acquisition</u>	<u>Rehab/New Construction</u>
TOTAL ELIGIBLE BASIS (from previous page):	\$ _____	\$ _____
ADJUSTMENTS TO ELIGIBLE BASIS:		
Subtract federal Grants and/or Below-Market Federal Loans: (List Grants/Loans) _____		- \$ _____
Subtract non-qualified non-recourse financing:	- \$ _____	- \$ _____
Subtract costs of non-qualifying Units of higher quality or excess costs of non-qualifying Units:	- \$ _____	- \$ _____
Subtract Historic Rehabilitation Tax Credit - residential portion only:	- \$ _____	- \$ _____
ADJUSTED ELIGIBLE BASIS:	\$ _____	\$ _____
High Cost Area Adjustment (100% or 130%):	x _____ %	x _____ %
Applicable Fraction (Lesser of Project's Unit Fraction or Floor Space Fraction):	x _____ %	x _____ %
QUALIFIED BASIS (Multiply Adjusted Eligible Basis by High Cost Areas Adjustment, by Applicable Fraction):	\$ _____	\$ _____
Applicable Percentage (actual percentage as published under Section 42(b)(2)):	x _____ %	x _____ %
MAXIMUM ANNUAL CREDIT AMOUNT REQUESTED BASED ON QUALIFIED BASIS (Multiply Qualified Basis times Applicable Percentage):	\$ _____	\$ _____
TOTAL COMBINED MAXIMUM ANNUAL CREDIT AMOUNT REQUESTED BASED ON QUALIFIED BASIS (Add "4%" and "9%" Credit):		\$ _____

Determining Qualified Basis On A Building-By-Building Basis
(Residential Portion Only)

Qualified Basis must be determined on a Building-by-Building basis. Complete the following table for EACH Building in the Project. Attach an additional copy(s) of this page if necessary immediately following this page.

Address of Building or Building Number	Acquisition			Rehab/New Construction			High Cost Credit Area		Actual Placed In Service Date
	Eligible Basis	Applicable Fraction	Qualified Basis	Eligible Basis	Applicable Fraction	Qualified Basis	YES	NO	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
TOTALS:									

Sources Of Funds

List all sources of actual and anticipated funds, except for equity from Credit. Your list must include all federal state and local subsidies you have received or expect to receive with respect to the Project.

(Residential Portion Only)

A. Construction and Bridge Financing:

Name of Lender	Amount	Interest Rate	Term of Loan
	\$		
	\$		
	\$		

B. Permanent Financing/Loans:

Name of Lender	Amount	Annual Debt Service Cost	Interest Rate	Amort. Period	Term of Loan
	\$	\$	%		
	\$	\$	%		
	\$	\$	%		
	\$	\$	%		
	\$	\$	%		
	\$	\$	%		

Total of B: \$ _____ \$ _____

C. Grants and Subsidies:

Type of Grant or Subsidy	Source	Amount
		\$
		\$
		\$
		\$
		\$
		\$

Total of C: \$ _____

D. Other Sources: (e.g., General Partner loans or equity; describe)

Description	Amount
	\$
	\$
	\$

Total of D: \$ _____

TOTAL SOURCES (Add B, C, and D (not A) above): \$ _____

Equity Gap/Final Credit Calculation

- A. **Total Project Costs** (Total Actual Costs, page 2; excludes Intermediary Costs and Reserves): \$ _____

- B. **Total Sources** (from page 5; excludes Equity from Credit): \$ _____

- C. **Equity Gap** (A minus B above): \$ _____

- D. **Tax Credit Factor** (Tax Credit Factor actually obtained or as originally selected in Application, whichever is larger; three decimal places only): 0.

- E. **Ten Year Maximum Credit Amount Based on Equity Gap** (Divide C by D above): \$ _____

- F. **Maximum Annual Credit Amount Based on Equity Gap** (Divide E above by 10): \$ _____

- G. **Maximum Annual Credit Amount Based on Qualified Basis** (from page 3): \$ _____

- H. **Maximum Annual Credit Amount Reserved for Project Per Credit Reservation Contract** (if applicable): \$ _____

- I. **Maximum Annual Credit Amount** (least of F, G, or H above): \$ _____

Reserves and Donation(s) in Support of Local Housing Needs

Reserves and donation(s) in support of local housing needs may not be included in the Total Project Costs, Eligible Basis, or Equity Gap calculation.

A. Reserves

Operating Reserves:	\$ _____
Rent-up Reserves:	\$ _____
Working Capital Reserves:	\$ _____
Escrows:	\$ _____
Other (specify): _____	\$ _____
Other (specify): _____	\$ _____
Total Reserves:	\$ _____

B. Total Donation(s) in Support of Local Housing Needs: \$ _____

Total Reserves and Donation(s) in Support of Local Housing Needs (A plus B above): \$ _____

Sources for Reserves and Donation(s) in Support of Local Housing Needs (Specify)

<u>Source</u>	<u>Amount</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Sources:	\$ _____

Sale of Tax Credits

A.	Gross Proceeds from Sale of Tax Credits:	\$ _____
B.	Intermediary Costs	
	Organizational/Partnership Expenses:	\$ _____
	Tax Opinion:	\$ _____
	Commissions:	\$ _____
	Syndication Fees	\$ _____
	Investor Bridge Loan Fees:	\$ _____
	Investor Bridge Loan Interest	\$ _____
	Fees to Owner or Related Party (specify): _____	\$ _____
	Legal	\$ _____
	Accounting	\$ _____
	Other (specify): _____	\$ _____
	Other (specify): _____	\$ _____
	Total Intermediary Costs	\$ _____
C.	Net Proceeds from Sale of Tax Credits (Gross Proceeds less Intermediary Costs; A minus B above):	\$ _____
D.	Equity Gap (C on Page 6):	\$ _____
E.	Excess Tax Credit Proceeds (C minus D):	\$ _____

Bond Financing
[For Projects with Bond Financing]

Complete the information below. List the items and amounts from Exhibit "C" (Actual Cost/Eligible Basis) for the Total Project Costs that are included in the aggregate basis of the Building(s) and Land in the Project that is financed with tax-exempt bonds. Show mathematical calculation for the percentage of aggregate basis of the Building(s) and Land in the Project that is financed with tax-exempt bonds.

Is taxable bond financing used? Yes No Amount: \$ _____

Is tax-exempt bond financing used? Yes No Amount: \$ _____

If tax-exempt financing is used, complete the following:

A. Amount of aggregate basis of the Building(s) and Land in the Project financed with tax-exempt bonds: (Tax-exempt bond amount) \$ _____

B. Amount of aggregate Basis of Building(s) and land: \$ _____

C. Percentage of aggregate that is financed with tax-exempt bonds: $(A \div B)$ _____ %

Issuer of tax-exempt financing: _____

Bond closing date : _____

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Exhibit "A-2" Total Residential and Commercial Actual Cost

[For Projects with Commercial and Residential Areas, List Residential Cost, Commercial Cost and Total Residential and Commercial Cost.]

Itemized Cost	Total Residential and Commercial Actual Cost	Residential Actual Cost	Commercial Actual Cost
Land and Building Acquisition			
Land	\$ _____	\$ _____	\$ _____
Existing Structures	\$ _____	\$ _____	\$ _____
Demolition	\$ _____	\$ _____	\$ _____
Environmental Abatement	\$ _____	\$ _____	\$ _____
Title and Recording Fees	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Site Work			
Site Work	\$ _____	\$ _____	\$ _____
Off Site Improvement	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Rehab & New Construction			
New Building	\$ _____	\$ _____	\$ _____
Rehabilitation	\$ _____	\$ _____	\$ _____
Accessory Building	\$ _____	\$ _____	\$ _____
Environmental Abatement	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Contractor Overhead & Profit			
Contractor Overhead	\$ _____	\$ _____	\$ _____
Contractor Profit	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Contingency			
New Construction	\$ _____	\$ _____	\$ _____
Rehabilitation	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____

Total Residential and Commercial Actual Cost - continued

Itemized Cost	Total Residential and Commercial Actual Cost	Residential Projected Cost	Commercial Projected Cost
Architectural, Engineering, and Other Fees			
Architectural Fees	\$ _____	\$ _____	\$ _____
Real Estate Attorney	\$ _____	\$ _____	\$ _____
Environmental Report	\$ _____	\$ _____	\$ _____
Accounting and Auditing	\$ _____	\$ _____	\$ _____
Other Fees: _____	\$ _____	\$ _____	\$ _____
Other Fees: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Interim Costs			
Construction Insurance	\$ _____	\$ _____	\$ _____
Interest	\$ _____	\$ _____	\$ _____
Construction Loan Fees	\$ _____	\$ _____	\$ _____
Property Taxes	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Permanent Financing Fees			
Permanent Loan Origination Fee	\$ _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Soft Costs			
Property Appraisal	\$ _____	\$ _____	\$ _____
Market Study	\$ _____	\$ _____	\$ _____
Tax Credit Fees	\$ _____	\$ _____	\$ _____
Relocation Expenses	\$ _____	\$ _____	\$ _____
Marketing Expenses	\$ _____	\$ _____	\$ _____
Rent-Up	\$ _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
Developer Fees			
Developer Fees	\$ _____	\$ _____	\$ _____
Consultant Fees	\$ _____	\$ _____	\$ _____
Subtotals	\$ _____	\$ _____	\$ _____
TOTALS (both pages):	\$ _____	\$ _____	\$ _____

EXHIBIT "B"
Identity of Interest Information¹

Applicant/Owner	Applicant	Developer(s)	General Partner(s)	General Partner(s)	Party(ies) to a Joint Venture	Managing Member(s) of a LLC	Company Member(s) and any Company Manager(s) of LLC	Seller/Lessor of Land or Building(s) to be included in Project	General Contractor(s)	Project Management Consultant(s)	Engineer(s)	Architect(s)	Subcontractor(s)	Material Supplier(s)	Attorney(s)	Accountant(s)	Lender(s)	Property Manager(s)	Syndicator(s)	Other _____	Other _____
Developer(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General Partner(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Party(ies) to a Joint Venture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Managing Member(s) of a LLC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Company Member(s) and any Company Manager(s) of LLC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Seller/Lessor of Land or Building(s) to be included in Project	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
General Contractor(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Project Management Consultant(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Engineer(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Architect(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Subcontractor(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Material Supplier(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attorney(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accountant(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lender(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Property Manager(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Syndicator(s)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

¹ If any individual or entity for the Project is Controlled By, In Control Of, Affiliated With, a Related Party to, or has an Identity of Interest with any of the other individuals or entities for the Project, mark each applicable box with an "X." If there is an "X" marked for any of the individuals or entities for the Project, include with Exhibit "B" a detailed description of the relationships between the parties.

EXHIBIT "C"
Miscellaneous Site and Building Information

Site Information

- A. **Exact area of Project site in acres:** _____ acres
- B. **Number of Existing Buildings on the Project site:** _____
- C. **Cost of Land for the Project:** \$ _____
- D. **Cost of Existing Buildings for the Project:** \$ _____
- E. **Total cost of Land and Existing Buildings for the Project:** \$ _____
- F. **Cost of Land for the Project per acre (Divide C by A above):** \$ _____ per acre

Building Information

- | | Number | Square Feet |
|---|--------|------------------------------|
| A. Residential Buildings in the Project: | | |
| (i) Housing Units: | | ft ² |
| (ii) Common Areas & Common Area Units: | | ft ² |
| (iii) Housing Units, Common Areas & Common Area Units (i plus ii above): | | ft ² |
| B. Accessory Buildings in the Project: | | ft ² |
| C. Residential & Accessory Buildings in the Project (A plus B above): | | ft ² |
| D. Commercial Space: | | ft ² |
| E. TOTAL (C plus D above): | | ft ² |
| F. Total Actual Project Costs Residential Portion Only (from Exhibit "A"): | | \$ _____ |
| G. Cost per Square Foot (Residential Portion Only) – Divide F by C above | | \$ _____ per ft ² |

EXHIBIT "D"
Fifteen-Year Operating Pro Forma(s) For the Project

Include a current fifteen-year operating pro forma for the residential portion of the Project, plus a current fifteen-year operating pro forma for the commercial portion of the Project, if applicable

EXHIBIT "E"
Development Services Agreement(s)

Include a copy of the Developer contract, each Consultant contract and an itemized statement apportioning the amount of Developer Fee and/or Consultant Fees earned in relation to the services provided.